MR. K. NARAYANAPERUMAL NADAR (*Agastisvaram*): May I know whether it is not the duty of the Secretary to give us all available information?

MR. A. KUMARA PILLAI (*Secretary to Government*): All *available* information will, of course, be given to the members.

MR. K. NARAYANAPERUMAL NADAR (*Agastisvaram*): Sir, I want the date on which the estimate was prepared; and the Secretary is not in a position to give me that information.

PRESIDENT: The Secretary has told you, Mr. Nadar, why he could not give you the exact date.

MR. K. NARAYANAPERUMAL NADAR (*Agastisvaram*): May I suggest, Sir, that this question of mine may be answered tomorrow or on some other day in this session itself?

PRESIDENT: I do not think it is possible.

MR. K. NARAYANAPERUMAL NADAR (*Agastisvaram*): But we find that the Secretary has come unprepared.

PRESIDENT: You must not pass such remarks, Mr. Nadar.

MR. K. NARAYANAPERUMAL NADAR (*Agastisvaram*): I bow down to your ruling, Sir.

Statement re coercive processes taken for realisation of revenue in the Karunagapalli taluk.

2. **MR. S. KRISHNA PILLAI** (*Karunagapalli*): Will the Government be pleased to lay on the table a statement relating to the Karunagapalli taluk, showing:

(*a*) the number of cases in which coercive processes have been taken in 1107 till 15-10-1107, under the Revenue Recovery Regulation for realisation of arrears of land revenue which fell due—

(i) before 1107; and

(ii) during 1107, the amount of which is below Re. 1;

(*b*) the number of cases under part (*a*) (i) in which current revenue was realised before such coercive processes were taken;

(*c*) the number of cases under (*a*) (i) and (ii) in which immovable properties were actually sold, the amount realised, the total area sold and the number of cases in which such sales were confirmed; and

(*d*) the number of cases under part (*a*) (i) and (ii) in which the arrears sought to be realised were one *chuckram* and below?

MR. P. VISVANATHA AIYAR (*Secretary to Government*): A statement* furnishing the information required is laid on the table.

MR. S. KRISHNA PILLAI (*Karunagapalli*): Is there any rule under which current revenue paid could be appropriated for arrears due?

MR. P. VISVANATHA AIYAR (*Secretary to Government*): When there are arrears due, the amount paid by the party will be appropriated towards arrears first.

MR. S. KRISHNA PILLAI (*Karunagapalli*): Is there any rule to the effect that, despite the direction of the tax-payer that the payment

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was of the current revenue, the Provertikar or other Revenue authority, can appropriate the money towards arrears due?

MR. P. VISVANATHA AIYAR (*Secretary to Government*): The tax-payer has not got the discretion to suggest the manner of appropriation. But I do not think there is any specific rule in the matter.

MR. S. KRISHNA PILLAI (*Karunagapalli*): In the statement furnished, in column 2, it is stated that there was one case in which current revenue was realised while arrears were left as they were. May I know the reason why that procedure was adopted in that particular case?

MR. P. VISVANATHA AIYAR (*Secretary to Government*): The information is not now before me.

MR. S. KRISHNA PILLAI (*Karunagapalli*): Does the member mean that no information was called for on this particular point?

MR. P. VISVANATHA AIYAR (*Secretary to Government*): No. All the information asked for in the interpellation has been called for and furnished.

MR. S. KRISHNA PILLAI (*Karunagapalli*): Therefore it was that I asked the member whether there was any rule to the effect that any payment made must first be appropriated for arrears.

MR. P. VISVANATHA AIYAR (*Secretary to Government*): I have stated that there is no rule like that.

MR. S. KRISHNA PILLAI (*Karunagapalli*): Then does the member suggest that payments made to the Provertikar are to be appropriated in any manner he chooses?

MR. P. VISVANATHA AIYAR (*Secretary to Government*): I did not say that.

MR. S. KRISHNA PILLAI (*Karunagapalli*): Then what is the governing rule with regard to the appropriation of taxes paid?

MR. P. VISVANATHA AIYAR (*Secretary to Government*): The amount paid by the party is credited towards the amount due from him.

MR. S. KRISHNA PILLAI (*Karunagapalli*): If that be the rule does the member admit that at least in this one particular case, mentioned in column 2 of the statement furnished, that rule has not been observed.

MR. P. VISVANATHA AIYAR (*Secretary to Government*): I am not in a position to say that.

MR. S. KRISHNA PILLAI (*Karunagapalli*): Then how else does the member propose to explain it?

MR. P. VISVANATHA AIYAR (*Secretary to Government*): I have no information.

Mr. R. Kulathu Aiyar of the Anchal Department.

3. **MR. JOSEPH KUNJU** (*Changanachery* cum *Peermade*): Will the Government be pleased to state:

(*a*) what appointment Mr. R. Kulathu Aiyar held before he was appointed Palace Special Officer;

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